

Lindsey M. Stepp
Commissioner

Carolynn J. Lear
Assistant Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5000
www.revenue.nh.gov



MUNICIPAL AND PROPERTY
DIVISION
James P. Gerry
Director

Samuel T. Greene
Assistant Director

January 3, 2020

Town of Hanover
ATTN: Board of Selectmen
PO Box 483
Hanover, NH 03755-0483

RE: 2018 Assessment Review

Honorable Members of the Board of Selectmen:

The New Hampshire Department of Revenue Administration has completed its review of the Town of Hanover's assessments required by RSA 21-J: 11-a. The Department has considered the degree to which assessments in Hanover achieved substantial compliance with applicable statutes and rules. The Department considered compliance with the six assessment areas specifically identified in RSA 21-J: 11-a, and RSA 21-J: 14-b I. (c).

They are:

- A. Level of assessments and uniformity of assessments are within acceptable ranges as recommended by the Assessing Standards Board (ASB) by considering, where appropriate, an assessment-to-sales-ratio study conducted by the Department for the municipality;
- B. Assessment practices substantially comply with applicable statutes and rules;
- C. Exemption and credit procedures substantially comply with applicable statutes and rules;
- D. Assessments are based on reasonably accurate data;
- E. Assessments of various types of properties are reasonably proportional to other types of properties within the municipality; and,
- F. For all revaluations including full revaluations, partial revaluations, cyclical revaluations and statistical updates conducted on or after the April 1, 2006 assessment year, either by an independent contractor or an in-house assessor, a report based on the most recent edition of the Uniform Standards of Professional Appraisal Practice (USPAP) shall be produced.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

In accordance with RSA 21-J: 11-a, II, the Department shall report its findings to the ASB and the municipality. This letter constitutes our report.

After completing its review, the Department has determined that the Town of Hanover is not in substantial compliance with applicable assessing statutes and rules as identified in RSA 21-J: 11-a, I and RSA 21-J: 14-b, I(c) because it has not met one or more of the standards adopted by the ASB pursuant to N.H. Administrative Rule ASB 102.02. See Standards for Monitoring of Local Assessing Practices by the Department of Revenue Administration Adopted by the Assessing Standards Board May 11, 2018 (the ASB Standards).

The ASB standards not met include:

ASB III, B.2. Assessments as of April 1, 2018. Five property samples did not include additions or renovations. At least three of the properties appeared to have had no visit by the assessor. Physical inspections should occur on properties with new additions or renovations, including a re-measure.

ASB III, B.4. Current Use. Missing items were found on twelve samples, such as updated maps showing acreages, categories, and areas Not in Current Use. Two had recreation adjustments given incorrectly, and one stewardship plan was outdated with the discount still in place. The town should continue to work on updating information in the files, including written requests to taxpayers for missing information.

ASB III, C.1. a. Credits. Two veteran's credits were not approved by the assessor, and two did not have a PA-33 filed for properties listed as a trust.

ASB III, F.1. USPAP Compliant Report. The report was found to be non-compliant after additional information was received on November 1, 2019. Eight items on the USPAP checklist were either incomplete or not transparent.

Attached please find the Department's worksheets indicating areas that should be addressed.

Prior to the release of this report to the ASB you have an opportunity to respond to the findings in this report. Please let us know within 30 days if you have a response to this letter.

We would like to thank you and the staff members who assisted the Department for working with us in an understanding and cooperative manner.

Your next Assessment Review is scheduled for 2023. Should you be interested in changing your Assessment Review year, such a request may be approved so long as the time between reviews does not exceed five years.

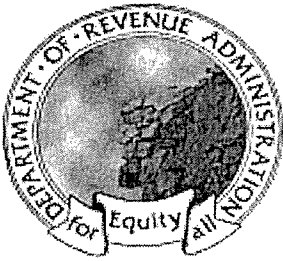
If you have any questions, feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "James Gerry", with a long, sweeping horizontal line extending to the right.

James Gerry, Director
Municipal and Property Division

cc: Assessing Standards Board
File



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

INVENTORY PROGRAM COVER SHEET APRIL 1, 2018

ASB III, B. 2. and 3.

Name of Municipality:

Hanover

B2-90% of PRCs sampled should reflect assessments as of April 1. RSA 74:1

B3-Revised Inventory program that addresses compliance with RSA 75:8

Municipality of Hanover in the category of ASSESSMENTS as of April 1, and REVISED
INVENTORY PLAN:

	B2	B3
Met Standard		X
Did Not Meet Standard	X	

Comments:

DRA Appraiser Signature:

Philip Bodwell

Date:

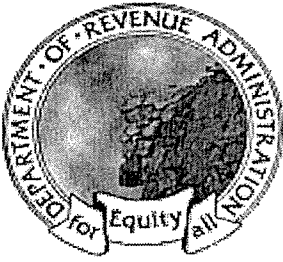
10/2/19

DRA Supervisor Initials:

PB

Date:

10/2/19



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

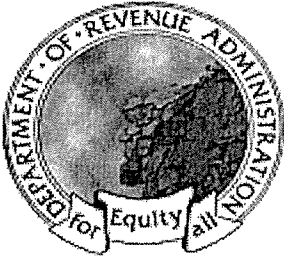
ASB III, B. 2.

Name of Municipality: Hanover

Date of Review: 1/11/2019

Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
1	10-55	No
2	12-101	Yes
3	12-129	Yes
4	1-38	Yes
5	16-25	Yes
6	22-34	Yes
7	23-139	No
8	25-6	Yes
9	25-8	Yes
10	27-8	Yes
11	35-12	Yes
12	37-40	Yes
13	39-23	Yes
14	39-76	Yes
15	39-83	No
16	41-3	Yes



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

ASSESSMENTS as of April 1, 2018

ASB III, B. 2.

Name of Municipality: Hanover

Date of Review: 1/11/2019

Assessments RSA 74:1

<u>Sample Number:</u>	<u>Parcel ID:</u>	<u>Values Reflect April 1:</u>
17	42-39	Yes
18	44-49	Yes
19	46-17	Yes
20	47-41	No
21	48-37	Yes
22	5-108	Yes
23	5-34	Yes
24	8-20	Yes
25	8-52	Yes
26	9-22	No

Comments:

Sample #1 -assessor no visit. Generator observed. Sample #10- appears converted to 2 family-not assessed, no assessor visit, found 6x10 deck. Sample #15- large addition on rear under const. -22x28 and 4x15 deck, extra bedroom and bath, new truss roof, new vinyl siding. Sample #20- appears no visit, sketch incorrect layout and dimensions, central air not added, has 3.5 baths. Sample #23- 15x12 section is 2story, 6x5 open porch missing.

DRA Appraiser Signature:

Philip Bodwell

Date:

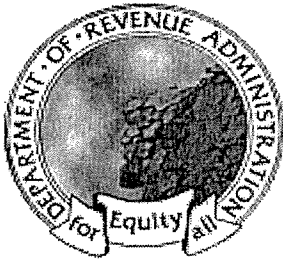
9/6/2019

DRA Supervisor Initials:

PB

Date:

10/17/19



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

APPLICATION OF CURRENT USE COVER SHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality:

Hanover

Total Sample Size

Samples with Errors

Samples without Errors

Percent of Samples without Errors (Minimum 85%)

B4a

B4b

B4c

22		
12	0	1
10	22	21
45.45%	100.00%	95.45%

Municipality of Hanover in the category of Application of CURRENT USE:

Met Standard
Did Not Meet Standard

B4a

B4b

B4c

	X	X
X		

Comments:

DRA Appraiser Signature:

Philip Bodwell

Date:

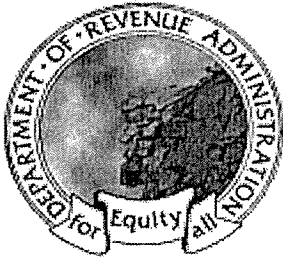
1/22/2019

DRA Supervisor Initials:

PB

Date:

10/14/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

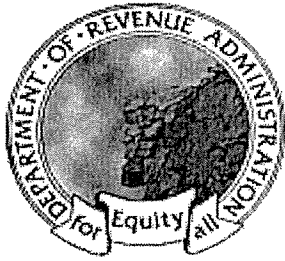
CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality: Hanover	Date of Review: 1/22/2019
---	---

Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
1	10-13-1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
2	10-43-1	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
3	10-50-1	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
4	11-18-1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
5	12-26-1	Yes	No	No	Yes	N/A	Yes	Did Not Meet Standard
6	12-30-1	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
7	13-37-1	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
8	2-2-1	Yes		No	Yes	N/A	Yes	Did Not Meet Standard
9	2-6-1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
10	3-75-1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

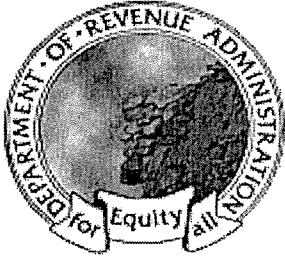
ASB III, B. 4. a-c

Name of Municipality: Hanover

Date of Review: 1/22/2019

Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
11	5-60-1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
12	5-67-1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
13	5-69-1	Yes	Yes	Yes	Yes	Yes	Yes	Met Standard
14	6-10-1	Yes	Yes	No	Yes	Yes	Yes	Did Not Meet Standard
15	6-29-1	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard
16	7-16-1	Yes	Yes	Yes	Yes	Yes	Yes	Met Standard
17	7-17-1	Yes	Yes	Yes	Yes	Yes	Yes	Met Standard
18	8-14-1	Yes	No	No	Yes	N/A	No	Did Not Meet Standard
19	8-59-1	Yes	No	No	Yes	N/A	Yes	Did Not Meet Standard
20	9-22-1	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CURRENT USE WORKSHEET as of APRIL 1, 2018

ASB III, B. 4. a-c

Name of Municipality:

Hanover

Date of Review:

1/22/2019

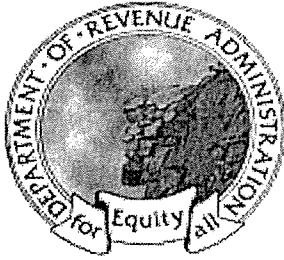
Current Use RSA 79-A

Sample Number	Parcel ID:	a				b	c	Results:
		(i) <u>Original current use A-10 Application for Assessment, timely filed, and recorded or equivalent documentation</u>	(ii) <u>Recreational discount being correctly applied</u>	(iii) <u>Original site Map outlining current use categories or equivalent</u>	(iv) <u>The Equalization Ratio is being correctly applied, per RSA 79-A:5 I</u>	<u>Appropriate Stewardship documentation being correctly applied per CUB 304.09</u>	<u>All municipality's current use assessments comply with CUB 304 value ranges</u>	
21	9-46-1	Yes	Yes	No	Yes	N/A	Yes	Did Not Meet Standard
22	9-48-1	Yes	Yes	Yes	Yes	N/A	Yes	Met Standard

Comments:

Sample #1- needs updated map, stewardship plan is outdated. Samples #4, 5, 12, 14, and 21 need updated maps. Sample #8- Rec discount on 11.48 acres only. Map does not show acreage, NICU area. Sample #9- map has no acreage, NICU area. Sample #18 -Parcel not on list for rec discount, needs updated map with categories. After 12 samples not meeting standards, review not continued.

DRA Appraiser Signature:	Philip Bodwell	Date:	1/22/2019
DRA Supervisor Initials:	PB	Date:	10/14/19



NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION

CREDITS COVER SHEET APRIL 1, 2018

ASB III, C. 1.a

Name of Municipality:	Hanover
-----------------------	---------

Total Parcels Sampled	28
Unacceptable Samples	4
Acceptable Samples	24
Percent of Acceptable Samples (Minimum 95%)	85.7%

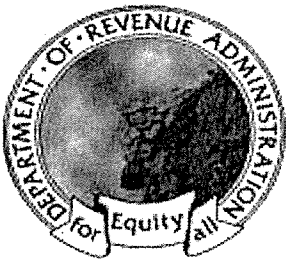
Municipality of Hanover In the Category of CREDITS:

Met Standard	<input type="checkbox"/>
Did Not Meet Standard	<input checked="" type="checkbox"/>

Comments:

--

DRA Appraiser Signature:	Philip Bodwell	Date:	10/2/19
DRA Supervisor Initials:	PB	Date:	10/2/19



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

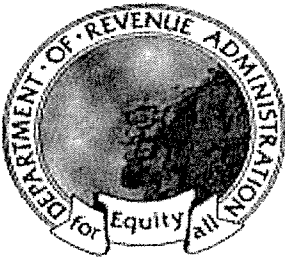
Name of Municipality:

Hanover

Date of Review:

3/8/2019

Sample Number	Parcel ID	Credit Type	<u>Application Timely filed, completed, and signed by the applicant.</u>	<u>Application Approved by the Assessor (s)</u>	<u>If applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Year Last Review</u>	<u>Results</u>
1	1-33-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
2	1-41-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
3	19-56-1	Veteran's	Yes	No	N/A		Did Not Meet Standard
4	22-71-1	Veteran's	Yes	No	N/A	2018	Did Not Meet Standard
5	23-142-1	Veteran's	Yes	Yes	N/A	2018	Met Standard
6	23-49-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
7	23-82-1	Veteran's	Yes	Yes	N/A	2018	Met Standard
8	24-1-1	Veteran's	Yes	Yes	N/A	2018	Met Standard
9	26-44-1	Veteran's	Yes	Yes	N/A	2018	Met Standard
10	26-46-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
11	27-20-1	Veteran's	Yes	Yes	N/A	2018	Met Standard
12	35-18-1	Veteran's	Yes	Yes	N/A	2018	Met Standard
13	38-36-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
14	38-50-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
15	39-100-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
16	39-111-1	Veteran's	Yes	Yes	No		Did Not Meet Standard
17	39-12-19	Veteran's	Yes	Yes	N/A	2018	Met Standard
18	39-57-1	Veteran's	Yes	Yes	N/A	2018	Met Standard
19	39-60-1	Veteran's	Yes	Yes	N/A	2018	Met Standard



NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL and PROPERTY DIVISION

CREDITS WORKSHEET as of April 1, 2018

ASB III, C. 1. a

Name of Municipality: Hanover

Date of Review: 3/8/2019

Sample Number	Parcel ID	Credit Type	<u>Application Timely filed, completed, and signed by the applicant.</u>	<u>Application Approved by the Assessor (s)</u>	<u>If applicant is listed under a trust, is a PA-33 Form filed</u>	<u>Year Last Review</u>	<u>Results</u>
20	41-11-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
21	41-15-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
22	44-34-1	Veteran's	Yes	Yes	N/A	2018	Met Standard
23	44-39-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
24	45-19-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
25	45-9-1	Veteran's	Yes	Yes	Yes	2018	Met Standard
26	46-16-1	Veteran's	Yes	Yes	N/A	2018	Met Standard
27	46-16-36	Veteran's	Yes	Yes	No		Did Not Meet Standard
28	47-49-1	Veteran's	Yes	Yes	N/A	2018	Met Standard

Comments:

Sample #27 deceased, removed for 2019

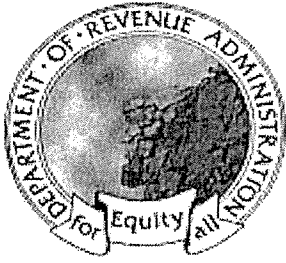
DRA Appraiser Signature: Philip Bodwell

Date: 3/8/2019

DRA Supervisor Initials:

PB

Date: 5/10/19



**NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL and PROPERTY DIVISION**

**Uniform Standards of Professional Appraisal Practice (USPAP)
COMPLIANT REPORT COVER SHEET APRIL 1, 2018**

ASB III, F. 1.

Name of Municipality:

Hanover

RSA 21-J:14-b,I, (c)

The establishment of standards of revaluations based on Standard 6 of the most recent edition of USPAP. The Department of Revenue Administration shall in its assessment review process incorporate these standards and report its findings to the assessing standards board and the municipality, in accordance with RSA 21-J:11-a,II.

Municipality of

Hanover

in the category of USPAP Compliant Report:

Met Standard

Did Not Meet Standard

X

DRA Appraiser Signature:

Philip Bodwell

Date:

12/30/19

DRA Supervisor Initials:

PB

Date:

12/30/19